

Basis of estimate: JCT provided the estimates of all provisions except one dealing with outlays of certain rum excise taxes. The estimates reflect an assumed enactment date of July 1, 2014.

Extensions of individual tax provisions: The individual income tax provisions would reduce revenues by \$17.0 billion and increase outlays by \$0.1 billion over the 2014–2024 period, JCT estimates. Those amounts include, among others, the extension of provisions that allow:

Individuals to claim state and local sales taxes as an itemized deduction in lieu of state and local income taxes in calculating their individual income tax liability; JCT estimates that the revenue reduction would total \$6.5 billion over the 2014–2024 period.

An exclusion from gross income for the discharge of indebtedness on a principal residence; JCT estimates that the revenue reduction would be \$5.4 billion over the 2014–2024 period.

Individuals to claim the refundable health coverage tax credit, which JCT estimates would reduce revenues by \$28 million and increase outlays for refundable tax credits by \$106 million over the 2014–2024 period.

Extensions of business tax provisions: The business tax provisions would reduce revenues by \$50.4 billion over the 2014–2024 period, JCT estimates. In addition, CBO estimates that outlays would increase by \$0.3 billion over the 2014–2024 period. Those amounts include, among others, provisions that allow:

Businesses to qualify for both additional first-year depreciation of 50 percent of the basis for qualifying property and additional expensing (that is, immediate deduction from taxable income) for qualifying property under section 179 of the Internal Revenue

Code. JCT estimates that those provisions would reduce revenues by \$101.8 billion over the 2014–2015 period, and increase revenues by \$95.7 billion over the 2016–2024 period, with the net effect of reducing revenues by \$6.0 billion over the 2014–2024 period.

Businesses to claim the research tax credit, which JCT estimates would reduce revenues by \$16.0 billion over the 2014–2024 period. The provision would extend the credit in effect in 2013 in modified form.

Certain foreign subsidiaries that engage in banking, financial, and related businesses to defer taxation of certain income until it is repatriated to the U.S. parent corporation; JCT estimates that the provision would reduce revenues by \$10.4 billion over the 2014–2024 period.

The Treasuries of Puerto Rico and the Virgin Islands to receive increased payments relating to excise taxes on rum manufactured in those places as well as rum imported from other countries. CBO estimates that those payments, which are recorded in the budget as outlays, would total \$336 million over the 2014–2024 period.

Extensions of energy tax provisions: The extension of the energy tax provisions would lower revenues by about \$19.6 billion over the 2014–2024 period. The provision with the largest effect on revenues—reducing them by an estimated \$13.3 billion over the 2014–2024 period—would extend to the end of 2015, the date by which construction must begin in order for renewable power facilities to be eligible for the electricity production credit or the investment credit in lieu of the production credit.

Debt collection contracts: The bill would require the Internal Revenue Service (IRS) to contract with private collection agencies

to collect payments of certain tax liabilities. JCT estimates that the provision would increase revenues by \$4.8 billion over the period from 2014 to 2024. The IRS would retain up to 25 percent of the amount collected by the private collection agencies to pay for the services of those collection agencies. In addition, up to an additional 25 percent would be retained by the IRS to fund a program of personnel hiring and training related to tax compliance, and to administer the contracts with private collection agencies. As a result, direct spending would increase by \$2.4 billion over the 2014–2024 period.

Other provisions: JCT estimates that the remaining provisions in the bill would increase revenues by \$1.0 billion over the 2014–2024 period. The provision with the largest effect on revenues would allow the Treasury Department to levy up to 100 percent of a payment to a Medicare provider to collect unpaid taxes; JCT estimates that the provision would increase revenues by \$0.8 billion over the 2014–2024 period. JCT also estimates that a provision that would apply penalties to tax preparers who fail to exercise certain due diligence requirements for claims of the refundable child tax credit would reduce outlays for refundable tax credits by \$40 million over the 2014–2024 period.

Pay-as-you-go considerations: The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The net changes in revenues and outlays that are subject to those pay-as-you-go procedures are shown in the following table. Only on-budget changes to outlays or revenues are subject to pay-as-you-go procedures.

CBO ESTIMATE OF PAY-AS-YOU-GO EFFECTS FOR THE EXPIRING PROVISIONS IMPROVEMENT AND EFFICIENCY (EXPIRE) ACT, AS ORDERED REPORTED BY THE SENATE COMMITTEE ON FINANCE ON APRIL 3, 2014

	By fiscal year, in millions of dollars—													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2014–2019	2014–2024	
	NET INCREASE OR DECREASE (–) IN THE ON-BUDGET DEFICIT													
Statutory Pay-As-You-Go Effects .....	24,959	112,872	16,007	–31,824	–19,763	–13,332	–7,137	–2,143	153	1,875	2,388	88,921	84,058	
Memorandum:														
Changes in Revenues .....	–24,797	–112,587	–15,753	32,045	19,994	13,574	7,390	2,408	125	–1,583	–2,083	–87,526	–81,272	
Changes in Outlays .....	162	285	254	221	231	242	253	265	278	292	305	1,395	2,786	

Sources: Congressional Budget Office and staff of the Joint Committee on Taxation.

Intergovernmental and private-sector impact: JCT has determined that the provisions of the EXPIRE Act contain no intergovernmental or private-sector mandates as defined in UMRA.

Estimate prepared by: Federal Revenues: Barbara Edwards and staff of the Joint Committee on Taxation Federal Spending: Matthew Pickford

Estimate approved by: David Weiner, Assistant Director for Tax Analysis.

TRIBUTE TO GABRIELLE BATKIN

Ms. MIKULSKI. Mr. President, today I wish to honor Gabrielle Batkin on the occasion of her becoming the staff director of the Committee on Homeland Security and Governmental Affairs.

Gabrielle has a long career in public service. She served in Senator Frank Lautenberg’s office, in Congressman PALLONE’s office, on the Senate Budget Committee, and joined my office in 2001. Gabrielle started on the Appropriations Committee’s Veterans Affairs and Housing and Urban Development Subcommittee, then moved to the Commerce, Justice, and Science Subcommittee, eventually becoming the

clerk of the subcommittee. For the last year she has been the deputy director of the Appropriations Committee.

Gabby has played a part in some of my biggest achievements, including the most recent passage of the Appropriations Omnibus Package for Fiscal Year 2014. Her expertise and service ensured that America was well-funded and ready to get back to work after sequester and shutdown.

Throughout these wonderful 13 years, Gabrielle has been an invaluable member of my staff. Not only has she helped me immensely in my work as a U.S. Senator, but she has served the people of Maryland with distinction. Today I want to thank Gabrielle, her husband Josh, and her three wonderful children Henry, Will, and Charlie, for sharing her with us. I want to recognize her for all of the important work she has done and wish her the very best as she embarks on the next stage in her career.

COMBATING GLOBAL HUNGER

Mr. CARDIN. Mr. President, today I would like to discuss global hunger.

From April 28 to May 2, people across the United States and across the globe are participating in the Live Below the Line campaign to raise awareness for global hunger and to show support for the critical programs that seek to alleviate hunger. Participants in the Live Below the Line campaign, including many of my constituents in Maryland, are subsisting on \$1.50 a day to demonstrate the challenges faced by millions of people each day. Right now, more than 1.2 billion people involuntarily live on less than \$1.50 a day for food and drink.

Children are particularly vulnerable to hunger and undernourishment. Studies show a child’s entire life is shaped by whether or not she or he receives proper nutrition during the first 1,000 days of her or his life. And tragically, 3.1 million children under the age of 5 die each year as a result of poor nutrition and hunger.

When we think of global hunger, we often think of Sub-Saharan Africa where 223 million people, 24.8 percent of the population, face food insecurity. Or we think of Asia, where more than 500

million people suffer from hunger. In Laos, for example, 50 percent of children under the age of 5 are chronically malnourished. And in Burma, it is estimated that about 35 percent of children are undernourished and stunted.

But hunger is not just a problem for developing countries. Families across America and in my home State of Maryland are also struggling. According to the latest U.S. department of Agriculture report on Household Food Security in the United States, 12.5 percent of all households in Maryland were food insecure between 2009 and 2011, and more than 27 percent of children in Maryland are living in poverty.

Proper nutrition is not just important to individual health, it is critical to the long-term health and success of nations. Poor nutrition and rampant hunger results in a less healthy and less productive workforce, hampers economic development and growth, and ultimately perpetuates the cycle of hunger and poverty for successive generations. It should not be that way; every child should have the opportunity to grow up healthy and strong.

Thanks to organizations like the World Food Program USA and the United Nations World Food Program, who together work to solve global hunger, the number of hungry people in the world has fallen by 17 percent since 1990. And in 2013, the World Food Program provided 24 million school children in 60 different countries with meals at school. This not only reduces undernourishment and hunger, but also incentivizes school attendance. We need more programs like this, and we need more people to be aware of this issue, both here in the United States and abroad.

With the world population expected to increase to 9 billion by 2050, transforming how people farm and what people eat is the only way, I believe, to ensure food security for future generations.

We are making great strides in global food security, particularly through the U.S. Feed The Future Initiative, which focuses on building sustainability and resilience into communities by transforming how people farm and what people eat.

In 2009, then-Secretary of State Clinton said,

We have the resources to give every person in the world the tools they need to feed themselves and their children. So the question is not whether we can end hunger. It's whether we will.

Ending global hunger and poverty will not happen tomorrow, but if we continue to coordinate with our global partners, harness the power of the private sector and the NGO community, and use our development aid in the most effective and transparent way possible, we will have much better outcomes. The United States must be relentless in striving to assure that no one goes hungry.

## ADDITIONAL STATEMENTS

### TRIBUTE TO TONY ZEISS

• Mrs. HAGAN. Mr. President, today I wish to recognize a friend of education, a passionate champion for job creation and innovation, and a truly outstanding leader from North Carolina.

Dr. Tony Zeiss has served as the president of Central Piedmont Community College in Charlotte, NC, since 1992. CPCC is an institution familiar to many of my colleagues in this body. In January 2012, during his State of the Union Address, the President held up the partnership between CPCC and Siemens Energy as a model of customized training for workforce development. Central Piedmont Community College was also selected as the 2002 Community College of the Year by the National Alliance of Business.

The community college's success is due, in large part, to Dr. Zeiss's leadership and commitment to fostering innovation in workforce and career development.

Dr. Zeiss is a native of Indiana and a proud alumnus of Indiana State University, where he earned his bachelor's and master's degrees. He received his doctorate degree in community college administration from Nova Southeastern University.

Dr. Zeiss is passionate about his adopted home State of North Carolina and the importance of making a difference in his community. He has served on several local, regional, and national boards. He is the past chair of the board of the American Association of Community Colleges, past board chair for the League for Innovation, and was the Association of Community College Trustees' National Chief Executive Officer of the year for 2004–2005.

While it is evident he is deeply engaged in his community, the true sources of strength for Dr. Zeiss are his wife Beth, his two sons, his daughter-in-law, and his two grandchildren.

One of the first opportunities Dr. Zeiss sought out when he arrived in North Carolina was participation in Leadership North Carolina, a nonprofit organization that engages current and emerging leaders from across the State through ongoing networking and service opportunities. In 1995, Dr. Zeiss graduated from Leadership North Carolina as an alumnus of Class I. In 2005, the LNC board of directors recognized his contributions to the State by presenting him with the L. Richardson Preyer Alumni Award, presented annually to an LNC alumnus whose demonstrated leadership has made a significant improvement in the quality of life, economic well-being, and/or sense of community in our State.

Elected as chair of Leadership North Carolina in 2012, Dr. Zeiss has brought his considerable leadership experience and passion as an alumnus to strengthen the organization during his 2-year tenure. His work has positioned the program for sustainability for years to

come and strengthened its reputation among leaders in business, government, education, and the nonprofit sector. The measure of a good leader is the legacy he or she leaves behind. Dr. Tony Zeiss leaves North Carolina with 950 informed and engaged leaders and has challenged them to leverage their influence for the benefit of our State and Nation.

On June 30 of this year, Dr. Tony Zeiss will complete his tenure as chair of the Leadership North Carolina board of directors. We need strong, effective, visionary leaders now more than ever. Dr. Zeiss's service to Leadership North Carolina has been focused on promoting the LNC program and soliciting financial support for its sustainability and growth, all while engaging, challenging, and informing future leaders. I join the board of directors of Leadership North Carolina in recognizing Dr. Zeiss for his leadership, vision, and determination.

As a fellow parent and grandparent, I am grateful for the example Dr. Zeiss has set for young people and the opportunities he has provided through the gifts of education and leadership. He is the embodiment of our State's motto, *Esse Quam Videri*, to be rather than to seem, and I ask all my colleagues to join me in thanking Dr. Tony Zeiss for his service to North Carolina.●

### FREMONT COUNTY, IOWA

• Mr. HARKIN. Mr. President, the strength of my State of Iowa lies in its vibrant local communities, where citizens come together to foster economic development, make smart investments to expand opportunity, and take the initiative to improve the health and well-being of residents. Over the decades, I have witnessed the growth and revitalization of so many communities across my State, and it has been deeply gratifying to see how my work in Congress has supported these local efforts.

I have always believed in accountability for public officials, and this, my final year in the Senate, is an appropriate time to give an accounting of my work across four decades representing Iowa in Congress. I take pride in accomplishments that have been national in scope—for instance, passing the Americans with Disabilities Act and spearheading successful farm bills. But I take a very special pride in projects that have made a big difference in local communities across my State.

Today, I would like to give an accounting of my work with leaders and residents of Fremont County to build a legacy of a stronger local economy, better schools and educational opportunities and a healthier, safer community.

Between 2001 and 2013, the creative leadership in your community has worked with me to secure funding in Fremont County worth over \$155,000 and successfully acquired financial assistance from programs I have fought